

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

BILL: SB 2842

SPONSOR: Senator Haridopolos

SUBJECT: State Revenue Laws

DATE: April 22, 2003

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Oxamendi</u>	<u>Imhof</u>	<u>RI</u>	<u>Favorable</u>
2.	<u> </u>	<u> </u>	<u>GO</u>	<u> </u>
3.	<u> </u>	<u> </u>	<u>FT</u>	<u> </u>
4.	<u> </u>	<u> </u>	<u>AGG</u>	<u> </u>
5.	<u> </u>	<u> </u>	<u>AP</u>	<u> </u>
6.	<u> </u>	<u> </u>	<u> </u>	<u> </u>

I. Summary:

The bill repeals the scheduled repeal date for the information sharing exception in s. 213.053(7)(n), F.S., which authorizes the Department of Revenue (the department) to share confidential information with the Board of Accountancy. It amends s. 213.21(8), F.S., to repeal the scheduled repeal date of subsection (8), which authorizes the executive director of the department or his or her designee to settle or compromise penalty liabilities of taxpayers who participate in the certified audits project. It amends s. 213.285, F.S., to repeal the scheduled repeal date for the certified audits project of the department.

This bill amends the following sections of the Florida Statutes: 213.053, 213.21, and 213.285.

II. Present Situation:

The Department of Revenue (the department) is the agency responsible for the enforcement of the provisions of ch. 213, F.S.

Chapter 213, F.S., contains the general provisions for the state's revenue laws. Section 213.053, F.S., provides for the confidentiality of certain departmental information and for the sharing of information by the department with other state agencies and programs. Section 213.053(2), F.S., requires that "all information contained in returns, reports, accounts, or declarations received by the department, including investigative reports and information and including letters of technical advice" must be kept confidential and are exempt from the provisions of s. 119.07(1), F.S.

Section 213.21, F.S., provides limited exceptions to permit the disclosure of certain records of the department. Section 213.053(7)(n), F.S., authorizes the department to provide information to the Board of Accountancy in connection with a disciplinary proceeding conducted pursuant to

ch. 473, F.S., when related to a certified public accountant participating in the certified audits project. Section 213.053(7)(n), F.S., also provides for the repeal of this exception on July 1, 2006.

Section 213.21(8), F.S., authorizes the executive director of the department or his or her designee to settle or compromise penalty liabilities of taxpayers who participate in the certified audits project. Subsection (8) is repealed effective July 1, 2006.

Section 213.285, F.S., authorizes the Department of Revenue to implement a certified audits project to enhance tax compliance reviews performed by qualified practitioners and to encourage taxpayers to hire qualified practitioners at their own expense to review and report on their tax compliance. Section 213.285(1)(c), F.S., provides for the repeal of the certified audits project on July 1, 2006.

III. Effect of Proposed Changes:

Section 1. Confidentiality and information sharing.

The bill amends s. 213.053(7)(n), F.S., to repeal the scheduled repeal date for the information sharing exception in this paragraph.

Section 2. Informal conferences; compromises.

The bill amends s. 213.21(8), F.S., to repeal the scheduled repeal date of subsection (8).

Section 3. Certified Audits.

The bill amends s. 213.285, F.S., to repeal the scheduled repeal date of the certified audits project.

Section 4.

This bill would take effect on July 1, 2003.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The provisions in sections 1, 2, and 3 of the bill are identical to the provisions in sections 37, 38, and 39 of the CS for SB 1176, respectively.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
